IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

WP(C).No. 9515 of 2007(G)

PETITIONER:

M/S COMPUTER GRAPHICS LIMITED.,
XLI/3339, ST.ALBERT'S ROAD, ERNAKULAM,
KOCHI-682 018, REPRESENTED BY ITS
BRANCH MANAGER, K.VENKAT SAI.

BY ADV. SRI.N.MURALEEDHARAN NAIR,
SRI. V.K. SHAMSUDHEEN.

RESPONDENT:

INTELLIGENCE INSPECTOR, SQUAD NO.I,
COMMERCIAL TAXES, ERNAKULAM.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9515 of 2007-G

Dated this the 21st day of March, 2007

JUDGMENT

The petitioner challenges Ext.P3 notice issued by the respondent under Section 47 (2) of the Kerala Value Added Tax Act, 2003. The allegation raised in the said notice is that the goods were accompanied only by a photocopy of the original invoice.

2. I heard the learned Government Pleader for the respondent.

3. Having regard to the facts of the case, the respondent is directed to forward the file leading to Ext.P3 to the Intelligence Officer who shall finalise the proceedings, after affording an opportunity of being heard to the petitioner, within two weeks from the date of production of a copy of this judgment. If the petitioner furnishes bank guarantee for the amount demanded under Ext.P3, the goods along with the vehicles shall be released to the petitioner, forthwith.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS